

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16209200700000
{enter title}
{enter address}
{enter city, IA zip code}

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE
RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	320,954		320,954	319,974
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	320,954		320,954	319,974
Delinquent property taxes	0		0	
TIF revenues	188,668		188,668	200,000
Other city taxes	146,031	0	146,031	133,993
Licenses and permits	2,802	0	2,802	1,850
Use of money and property	34,062	680	34,742	25,049
Intergovernmental	687,615	86,437	774,052	1,327,170
Charges for fees and service	33,379	1,225,195	1,258,574	1,324,160
Special assessments	13,574	0	13,574	4,500
Miscellaneous	76,514	59,838	136,352	39,125
Other financing sources	699,845	480,592	1,180,437	1,855,038
Total revenues and other sources	2,203,444	1,852,742	4,056,186	5,230,859
Expenditures and Other Financing Uses				
Public safety	125,444	0	125,444	119,809
Public works	115,665	0	115,665	154,323
Health and social services	0	0	0	
Culture and recreation	339,265	0	339,265	365,812
Community and economic development	65,660	0	65,660	108,446
General government	53,726	0	53,726	63,293
Debt service	564,679	0	564,679	564,176
Capital projects	1,224,050	0	1,224,050	1,283,399
Total governmental activities expenditures	2,488,489	0	2,488,489	2,659,258
Business type activities	0	1,483,693	1,483,693	2,241,120
Total ALL expenditures	2,488,489	1,483,693	3,972,182	4,900,378
Other financing uses, including transfers out	776,119	404,318	1,180,437	1,655,038
Total ALL expenditures/And other financing uses	3,264,608	1,888,011	5,152,619	6,555,416
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-1,061,164	-35,269	-1,096,433	-1,324,557
Beginning fund balance July 1, 2012	1,878,178	479,603	2,357,781	2,357,779
Ending fund balance June 30, 2013	817,014	444,334	1,261,348	1,033,222

Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 2,170,045	Other long-term debt	\$ 1,400,000
Revenue debt	\$ 3,178,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 52,437		
		General obligation debt limit	\$ 3,179,549

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/28/13		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jenny Duwa	→	319	646-2154	
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	272,294	23,912		24,748			320,954			320,954	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	272,294	23,912		24,748	0	0	320,954		T01	320,954	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	272,294	23,912		24,748	0	0	320,954			320,954	6
7	TIF revenues			188,668				188,668		T01	188,668	7
	Other city taxes											
8	Utility tax replacement excise taxes	4,311	377		323			5,011		T15	5,011	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	11,071						11,071		T15	11,071	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,005						1,005		T19	1,005	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		128,944					128,944		T09	128,944	14
15	TOTAL OTHER CITY TAXES	16,387	129,321	0	323	0	0	146,031	0		146,031	15
16	Section B - LICENSES AND PERMITS	2,802						2,802		T29	2,802	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	247	632	132	19	635	1,001	2,666	680	U20	3,346	18
19	Rents and royalties	625	26,875					27,500	0	U40	27,500	19
20	Other miscellaneous use of money and property	3,896	0					3,896		U20	3,896	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,768	27,507	132	19	635	1,001	34,062	680		34,742	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		51,552	0				51,552		B89	51,552	27
28	Community development block grants		396,135	0				396,135	86,437	B50	482,572	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	447,687	0	0	0	0	447,687	86,437		534,124	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		134,838					134,838		C46	134,838	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants		3,034					3,034		C89	3,034	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	137,872	0	0	0	0	137,872	0		137,872	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	16,131						16,131		D89	16,131	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67	Wash. Co rivrbt quarterly municipal grant		85,925					85,925		D89	85,925	67
68	2011 Infrastructure					0		0			0	68
69								0			0	69
70	Total local grants and reimbursements	16,131	85,925	0	0	0	0	102,056	0		102,056	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	16,131	671,484	0	0	0	0	687,615	86,437		774,052	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	461,584	A91	461,584	73
74	Sewer							0	241,493	A8Ø	241,493	74
75	Electric							0	0	A92	0	75
76	Gas							0	454,925	A93	454,925	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	46,932	A81	46,932	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	20,261	A80	20,261	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges		1,370					1,370		A89	1,370	99
100	Park, recreation, and cultural charges		32,009					32,009		A61	32,009	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	0	33,379	0	0	0	0	33,379	1,225,195		1,258,574	104
105												105
106	Section F - SPECIAL ASSESSMENTS		13,574					13,574		U01	13,574	106
107	Section G - MISCELLANEOUS											107
108	Contributions	568	23,183					23,751	466	U99	24,217	108
109	Deposits and sales/fuel tax refunds	543						543	6,045	U99	6,588	109
110	Sale of property and merchandise		16,780					16,780	8,030	U11	24,810	110
111	Fines	579						579		U30	579	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	reimb, refunds	458	3,339					3,797	45,297		49,094	114
115	Street asesment 2011 infra project	31,064						31,064			31,064	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	33,212	43,302	0	0	0	0	76,514	59,838		136,352	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WELLMAN					<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	345,594	942,479	188,800	25,090	635	1,001	1,503,599	1,372,150		2,875,749	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	35,000	6,619		309,263	348,963		699,845	480,592		1,180,437	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	35,000	6,619	0	309,263	348,963	0	699,845	480,592		1,180,437	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	380,594	949,098	188,800	334,353	349,598	1,001	2,203,444	1,852,742		4,056,186	132
133												133
134	Beginning fund balance July 1, 2012	139,953	283,638	55,206	2,080	1,358,396	38,905	1,878,178	479,603		2,357,781	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	520,547	1,232,736	244,006	336,433	1,707,994	39,906	4,081,622	2,332,345		6,413,967	136
137												137
138												138
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	46,391						46,391		E62	46,391	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	4,189						4,189		E89	4,189	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	36,241						36,241		E24	36,241	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	969						969		E32	969	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	33,306						33,306		E66	33,306	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,938						3,938		E32	3,938	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	410						410		E89	410	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	125,444	0	0	0	0	0	125,444			125,444	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	8,977	84,455					93,432		E44	93,432	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		19,800					19,800		E44	19,800	48
49	Traffic control safety — Current operation	2,433						2,433		E44	2,433	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	11,410	104,255	0	0	0	0	115,665			115,665	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WELLMAN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	78,928	24,841					103,769		E52	103,769	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	42,301	13,009					55,310		E61	55,310	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation		44,337					44,337		E61	44,337	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	600						600		E03	600	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium		56,760					56,760		E61	56,760	135
136	Other culture and recreation	13,300	65,189					78,489		E61	78,489	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	135,129	204,136	0	0	0	0	339,265			339,265	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,500						2,500		E89	2,500	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		52,686					52,686		E50	52,686	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	814						814		E29	814	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			9,660				9,660		E89	9,660	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	3,314	52,686	9,660	0	0	0	65,660			65,660	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	1,810	188					1,998		E29	1,998	160
161	Purchase of land and equipment	8,182	3,956					12,138		G29	12,138	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,688						3,688		E25	3,688	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,558	262					10,820		E31	10,820	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	9,235						9,235		E89	9,235	171
172	Other general government — Current operation	15,847						15,847		E89	15,847	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	49,320	4,406	0	0	0	0	53,726			53,726	176
177	Section G — DEBT SERVICE	0	0	230,480	334,199			564,679			564,679	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	230,480	334,199	0	0	564,679			564,679	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	North Park concessoin stand					9,782		9,782			9,782	184
185	2011/12 infrastructure project					1,214,268		1,214,268			1,214,268	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,224,050	0	1,224,050			1,224,050	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,224,050	0	1,224,050			1,224,050	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	324,617	365,483	240,140	334,199	1,224,050	0	2,488,489			2,488,489	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WELLMAN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								341,227	E91	341,227	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								202,542	E80	202,542	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								451,882	E93	451,882	207
208	Purchase of land and equipment								7,759	G93	7,759	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								40,996	E81	40,996	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								13,836	E03	13,836	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								345	E80	345	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WELLMAN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation										E89 0	238
239	Purchase of land and equipment										G89 0	239
240	Construction										F89 0	240
241												241
242	Enterprise Debt Service										270,723 270,723	242
243	Enterprise Capital Projects										154,383 154,383	243
244	Enterprise TIF Capital Projects										0 0	244
245	Internal service funds — <i>Specify</i>											245
246											0 0	246
247											0 0	247
248											0 0	248
249											0 0	249
250											0 0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										1,483,693 1,483,693	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	324,617	365,483	240,140	334,199	1,224,050	0	2,488,489	1,483,693		3,972,182	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	12,000	677,682			86,437		776,119	404,318		1,180,437	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	12,000	677,682	0	0	86,437	0	776,119	404,318		1,180,437	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	336,617	1,043,165	240,140	334,199	1,310,487	0	3,264,608	1,888,011		5,152,619	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								444,334		444,334	269
270	Total ending fund balance June 30, 2013	183,930	189,571	3,866	2,234	397,507	39,906	817,014	444,334		1,261,348	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	520,547	1,232,736	244,006	336,433	1,707,994	39,906	4,081,622	2,332,345		6,413,967	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WELLMAN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 79,697		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	342,686	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,031,000	29U \$	39U \$ 141,000	49U \$	49U \$	49U \$ 2,890,000	49U \$	I91 \$ 84,886
2. Sewer utility	19U 319,000	29U	39U 31,000	49U	49U	49U 288,000	49U	I89 9,398
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 60,640	29U	39U 8,203	49U	49U 52,437	49U	49U	I89
9. Other-Specify parkside comm b	19U 1,265,042	29U	39U 114,997	49U 780,000	49U	49U	49U	I89 51,806
10. 2011 Infrastructure	19U 1,555,000	29U	39U 155,000	49U 370,045	49U	49U	49U 1,400,000	I89 46,748
11. Debt refund A	19U 1,185,000	29U	39U 165,000	49U 1,020,000	49U	49U	49U	I89 29,625
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	7,415,682	0	615,200	2,170,045	52,437	3,178,000	1,400,000	222,463

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	63,590,989	x .05 = \$	3,179,549

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total	
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	(e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61		
	\$		\$			1,261,348	1,261,348
	REMARKS						V98

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